

# Rhode Island State Income Tax Information

**State Abbreviation:** RI  
**State Tax Withholding State Code:** 44  
**Acceptable Exemption Form:** None  
**Basis For Withholding:** Federal Exemptions  
**Acceptable Exemption Data:** None  
**TSP Deferred:** Yes  
**Special Coding:** None  
**Additional Information:** A state tax certificate is not required since Federal exemptions are used in the computation of the state formula.

## Withholding Formula ►(Effective Pay Period 13, 2006)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes flexible spending account - health care and dependent care deductions) from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times 26 to obtain the gross annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the gross annual wages to compute taxable income:

$$\text{Exemption Allowance} = \text{►\$3,300◄} \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual Rhode Island tax withholding:

### Tax Withholding Table Single

If the Amount of Taxable Income Is:		The Amount of Rhode Island Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ 0	\$ 2,650	\$ 0.00	plus	0.00%	\$ 0
2,650	►32,240	0.00	plus	3.75%	2,650
32,240	73,250	1,109.63	plus	7.00%	32,240
73,250	156,650	3,980.33	plus	7.75%	73,250
156,650	338,400	10,443.83	plus	9.00%	156,650
338,400	and over	26,801.33	plus	9.90%	338,400◄

If the Amount of Taxable Income Is:		Married				The Amount of Rhode Island Tax Withholding Should Be:		Of Excess Over:	
Over:	But Not Over:								
\$ 0	\$ 6,450	\$	0.00	plus	0.00%	\$	0		
6,450	56,500		0.00	plus	3.75%		6,450		
56,500	120,200		1,876.88	plus	7.00%		56,500		
120,200	193,750		6,335.88	plus	7.75%		120,200		
193,750	341,850		12,036.01	plus	9.00%		193,750		
341,850	and over		25,365.01	plus	9.90%		341,850		

7. Divide the annual Rhode Island tax withholding by 26 to obtain the biweekly Rhode Island tax withholding.